G. R. S. IX-5]

Previous references.

S.F 2440-17 & 1 Dr.
" B. July 18 1917-18
(S.F)

File No. 240-17

Serial Nos. 344

Later references.

S.F 49-18 & 1 Dr.
" B. Sept. 18
" 79-18 Nos: 345, B Feb. 1919
" 13-19 a 2846 40, B Dec. 1919
" 10-20 - 7846 79.

GENERAL AND REVENUE SECRETARIAT.

P. 12

Serial Nos. 344

Part B for August 1918.

SUBJECT.

Grant of a fee of Rs 500 to two firms training of 2 graduates for Commercial Audit.

Sd.

To
The Comptroller
No M 897 dated 13-8-18
Sanctions his proposals-

W D 88—GPB—50,000—24-7-18

M. for Chief Secy
20-8-1918.

G. R. S. III—1] 1917.

GENERAL AND REVENUE SECRETARIAT.

(97)

NOTES.

File No. 240-17

FILE HEADING.

Training of 2 graduates for commercial Ands.

From

The comptroller.

No. AD 89 Dated 7-8-18 Received 8-8-18.

Diary No. 306	Enclos. 3 Spare Copies. .	Serial No. 3

BRIEF ABSTRACT OF LETTER.

With ref. to G.O. dt 4-7-18 sanctioning his proposal re apprenticeship of the 2 commercial And. Probationers, requests orders to grant a fee of Rs. 500 to the training Inspr. thereon, as fee.

NOTES AND ORDERS.

The comptr. requests orders for

1) granting a fee of Rs. 500 for each of the 2 trainees for training the probationers;

2) paying a fee of Rs. 50 each for admission to the Govt. examinations.

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-18

G. R. S. III-2)

General and Revenue Secretariat. | 47 File No. 240 of 1917.

Serial No.

furnishing them with books at a cost of Rs. 100 each

he intends sending them to Bombay at once.

2. Attention is invited to the firms' letters stating that a minimum period of 2 years is essential for obtaining a diploma, whereas the Compt. intends that they should appear for the examination of March 1919.

Draft Subd., Surely the Compt. proposal.

8/8/18 Secy)

18 8/8/18

325 9/8

W 9/8

[Sy, as Messrs K. S. Aiyar & Co think, the graduates cannot secure a pass at the Exn of March 1919, they will come back & work and go up again for the Exn of 1920. It would not be right to extend the period of deputation to March 1920.

W 9/8/18]

1st Member) Agreed 13/8 Secy 6 Issue 18 13/8

18 12/8/18

741 13/8

NOTE—Contn. sheet.

(3

G. R. S. III-2)

General and Revenue Secretariat.	File No.	of 191 .

Serial No.	
	To
4.	The Comptroller to Govt —
	✗ 8979 13-8-18
	Sanctions the request in ✗ 3
	& requests to point out the
	Source

NOTE—Contn. sheet.

D 356.

Gr 7 240-17-3

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

Industries 39 &3

No. IAD.89. OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

FORM *Dated Bangalore, the 6 August 191 8.*

7

~~DIWAN BAHADUR J. S. CHAKRAVARTI, ESQ., M.A.,~~

M. N. Krishna Rao Esq., ~~F.R.A.S., ETC.,~~

Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

Rajapantrapravina Diwan Bahadur
J. S. Chakravarti ..., ESQ., M.A., F.R.A.S., etc.
Secretary to the Government of Mysore,
Financial *Department.*

1139

SIR,

With reference to Government Order No.Fl.58/G.F.240-17-2 dated 4th July 1918 sanctioning my proposal regarding the apprenticeship of the two probationers for Commercial audit and accounts, one under Messrs. K. S. Aiyar & Co., and the other under Messrs. Batliboi and Purohit, I have the honor to forward herewith copies of the marginally noted letters received from these two Firms, from which it will be seen that they charge a fee of Rs.500/- for training an apprentice for a year. I request sanction of Government for payment of a fee of Rs.500/- to each of the two Firms for one year's course of practical training to be given to the probationers.

2. The probationers who are required to pass the Bombay Government Examination for the Diploma in Accountancy will have to pay a fee of Rs.50/- each for admission to the examination; and I recommend that this fee may be borne by Government, but only for once and not again if a probationer were to fail in his first attempt and reappear for the examination.

3. I would also recommend that each of the probationers may be supplied, at Government cost, with a set of books which are required by them for preparing for the above examination. These books will be

got back from them after their examination is over. The set of books for each will cost approximately Rs.100/-.

4. I had originally thought of sending out these two probationers to Bombay after a few months' preliminary training in my office; but owing to the rapid expansion of industrial activities and the consequent pressing demand for commercial auditors, I should like to get the professional training of these two men completed as early as possible and to make it also possible for them to appear for the next examination for the Diploma in Accountancy to be held in March 1919. I accordingly propose not to keep them any longer in my office but to send them to Bombay without any loss of time. I therefore request the favor of very early orders of Government on the above points.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

SAM

Letter dated 22nd July 1918 from Messrs. K. S. Aiyar & Co.,
,, 15th July ,, ,, Batliboi & Purohit.
,, 30th May ,, ,, do.

Letter dated 22nd July 1918 from Messrs. K. S. Aiyar & Co., 65, Apollo Street, Fort, Bombay, to the Comptroller, Mysore Government, Bangalore.

With reference to your letter No.IAD.22 of the 11th instant, we have the honor to state that we charge a premium of Rs.500/- per year per apprentice.

The graduate that you depute for apprenticeship in our Firm will receive sufficient practical training in the course of a year, but will be unable to pass in that period the Government of Bombay Diploma Examination in accountancy.

The subjects for the Diploma Examination are (1) Accountancy and Auditing and (2) Mercantile Law. Lectures for this examination are delivered at the Sydenham College of Commerce from 6 to 7 P.M. every evening, and the course covers a period of two academic years. Though attendance at the college is not compulsory in the case of graduates, it is desirable to make the apprentices attend these lectures, as otherwise it will be difficult for them to pass the examinations. According to the Regulations sanctioned by the Government of Bombay, a graduate becomes eligible for an auditor's certificate only if he passes the Diploma examination and serves as an apprentice for a period of three years. The graduates that you propose to depute will acquire a practical knowledge of mercantile accounts in 12 months, but will not in that period eligible for the British Government Auditor's certificate.

"C O P Y"

Superintendent,
Records Section,
Comptroller's Office.

SAM

Letter dated 15th July 1918 from Messrs. Batliboi & Purohit Incorporated Accountants (London), 56, Esplanade Road, Fort, Bombay, to the Comptroller, Mysore Government, Bangalore.

We beg to acknowledge yours of the 11th instant, and as desired therein, we shall be pleased to receive a Graduate and arrange for giving him a course of practical training for one year. As the Graduate deputed for the purpose will have already had a few years' experience of the Government system of Accounts, one year would quite suffice to ~~neable~~ enable him to have an insight into the Commercial Accounting and Auditing. On our part, we will try our level best to see that he takes the full benefit of the opportunities placed in his way, but much will certainly depend upon the zeal and energy which he will put in his work.

" C O P Y "

Superintendent,
Records Section,
Comptroller's Office.

SAM.

Letter dated 30th May 1918 from Messrs. Batliboi and Purohit Incorporated Accountants (London), 56 Esplanade Road, Fort,Bombay, to the Comptroller, Mysore Government, Bangalore.

We are obliged by your kind enquiry, dated the 6th instant, re our terms of apprenticeship for a course of practical training in Accounts and Auditing. We regret, the letter has remained unanswered as both the principals had been out of Bombay these three weeks.

In reply please note that, in our opinion, in order to get a thorough insight into the various intricacies of Accounting and Auditing, two years would be the minimum period necessary. The premium charged by our firm for such training is Rs.500/- a year.

We need not tell you that in case any candidate from your State is deputed to undergo a course of apprenticeship in our office, our Mr. Batliboi will take a personal interest in him and will see that he gets the best training available.

" C O P Y "

Superintendent,
Records Section,
Comptroller's Office.

SAM.

Spare.

Proceedings of the Government of His Highness
the Maharaja of Mysore.

R e a d : -

Government Order No.Fl.58/G.F.240-17-2 dated 4th July 1918 sanctioning the proposals of the Comptroller regarding the apprenticeship of the two peobationers for Commercial Audit and accounts.

2. Letter No. T.A.D. 89 dated 7th August 1918 from the -- Comptroller requesting orlers of Government for granting a -- fee of Rs.500 to each of the firms Messrs.Batliboi + Purohit and K.S. Aiyar & Co., Bombay for training the 2 apprentices for the -- payment to them latéer of a fee of Rs.50 each for admission to the Government examination, only for the first time and for -- supplying them with books at a cost of about ~~xxxxxxxx~~ Rs.100 each, the books being returnable after the examination is over, and proposing to send the probationers at once to Bombay to enable them to appear for the examination to be held in March 1919.

Order No. Fl 897 / G.F.240-17-4.

Dated Bangalore 13 August 1918.

In the circumstances explained in the letter read above the Comptroller's proposals are sanctioned.

2. He is requested to point out the ~~xxxx~~ source from which the expenditure will be met.

Financial Secretary to Government.

To

The Comptroller, Mysore Government.

MK.

Today

G.R.S. VI-71]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

Section G-7

File No. 240-17

Serial No. 24.

General and Revenue Secretariat

( )

Proceedings of the Government of His Highness the Maharaja of Mysore.

, the *191* .

Date of issue 13 August

Signed by. W Seemanagar

Read.— G.O No. FL 58/9.7.

240-17-2 & 4/7/18

sanctioning the proposals of the comptroller regarding the apprenticeship of the two probationers for Commercial Audit & accounts

~~Order Thereon:— No.~~

2) Letter No. I.A.D. 898/7/8/18 from the Comptr. stating requesting orders of Govt. for granting a

over.

May this be

i Printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the press?

vi published in the Gazette Kannada part?

13/8/18

fee of Rs. 500 to each of the firms Messrs. Battiboi & Purohit, and Messrs. K. J. Aiyar & Co, Bombay for training three apprentices, for the payment of a fee of Rs. 50 each for admission to the Govt. examination for supplying them with books at a cost of about Rs. 100 each, the books being returnable after the examination is over, and for sending the probationers at once to Bombay, three in number — after the examination to be held in March 1919.

Sanctioned.

The fee for the Govt. examination will be borne by Govt. only for once, as recommended

to cover

and for the first time

keeping to hand

List of enclosures.

No 2E 897 & 13 Augt 18

1. In the circumstances explained in the letter above

Copied by

Examined by

compared

2. He is requested to send the issues from which the

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

by ~~the Comptroller~~

First Secy

To The Comptroller.

Expenditure will be met.

8/8/18.

13/8/18

11/8

Secy.

8/8/18.